

Waypoint Biomedical Holdings, Inc.

**Accountant's Compilation
And Financial Statements**

March 31, 2026 and 2025

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DGB Consulting Services LLC
Certified Public Accountants
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May 5, 2026

To: Management

Waypoint Biomedical Holdings, Inc.
9620 Las Vegas Blvd S, STE E4 #601
Las Vegas, NV 89123-6508

Management is responsible for the accompanying financial statements of Waypoint Biomedical Holdings, Inc. which comprise the balance sheet as of March 31, 2026 and 2025, and the related statement of operations, and cash flows for the periods then ended, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

Daniel Barakat

Daniel Barakat, CPA
Lake Worth Beach, Florida

Waypoint Biomedical Holdings, Inc.

Balance Sheet

March 31, 2026 and 2025

	<u>2026</u>	<u>2025</u>
<u>Assets</u>		
Total Assets	<u>\$ -</u>	<u>\$ -</u>
<hr/>		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$ 52,420	\$ 3,935
Related Party Payable	\$ 1,816	\$ 1,816
Total Liabilities	<u>54,236</u>	<u>5,751</u>
<u>Equity</u>		
Retained Earnings	\$ (936,376)	\$ (863,812)
Additional Paid-in Capital	\$ 833,981	\$ 831,393
Capital Stock	\$ 55,603	\$ 55,603
Net Income	\$ (7,444)	\$ (28,935)
Total Equity	<u>\$ (54,236)</u>	<u>\$ (5,751)</u>
Total Liabilities and Equity	<u>\$ -</u>	<u>\$ -</u>

Waypoint Biomedical Holdings, Inc.

Statement of Operations

Period Ended March 31, 2026 and 2025

	<u>2026</u>	<u>2025</u>
<u>Income</u>		
Gross Profit	<u>\$ -</u>	<u>\$ -</u>
<u>Expenses</u>		
Accounting	\$ 3,300	\$ -
Auto Expense	\$ 135	\$ 250
Business Consultant	\$ 1,565	\$ 28,000
Dues and Subscriptions	\$ 1,204	\$ -
Office Expenses	\$ 278	\$ 75
OTC Markets Fees	\$ -	\$ -
Telephone	\$ 131	\$ 135
Transfer Agent Fees	\$ 507	\$ -
Travel	\$ -	\$ -
Utilities	\$ 324	\$ 475
Total Expenses	<u>\$ 7,444</u>	<u>\$ 28,935</u>
Net Income	<u>\$ (7,444)</u>	<u>\$ (28,935)</u>

Waypoint Biomedical Holdings, Inc.

Statement of Cash Flows

Period Ended March 31, 2026 and 2025

	<u>2026</u>	<u>2025</u>
<u>Operating Activities</u>		
Net Income (Loss)	\$ (7,444)	\$ (28,935)
Adjustments to reconcile Net Income (Loss) to Net Cash provided by Operations:		
Accounts Payable	\$ 7,444	\$ 3,935
Total Adjustments to reconcile Net Income (Loss) to Net Cash provided by Operations:	<u>\$ 7,444</u>	<u>\$ 3,935</u>
Net cash provided by (used in) operating activities	<u><u>\$ -</u></u>	<u><u>\$ (25,000)</u></u>
<u>Investing Activities</u>		
Net cash provided by (used in) investing activities	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>Financing Activities</u>		
Common Stock Issuance	<u>\$ -</u>	<u>\$ 25,000</u>
Net cash provided by (used in) financing activities	<u><u>\$ -</u></u>	<u><u>\$ 25,000</u></u>
Net Cash Change for the Period	<u>\$ -</u>	<u>\$ -</u>
Cash Balance - Beginning of Year	<u>\$ -</u>	<u>\$ -</u>
Cash Balance - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

	Preferred Stock	Common Stock	Additional Paid- In Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
	# of Shares	# of Shares			
Balance, January 1, 2024	-	30,602,852	\$ 831,393	\$ (863,812)	\$ (1,816)
Net income (loss) – 2024	-	-	\$ -	\$ -	\$ -
Balance, December 31, 2024	-	30,602,852	\$ 831,393	\$ (863,812)	\$ (1,816)
Issuance of common stock (25,000,000 shares)	-	25,000,000	\$ -	\$ -	\$ 25,000
Net income (loss) - (Q1 2025)	-	-	\$ -	\$ (28,935)	\$ (28,935)
Balance, March 31, 2025	-	55,602,852	831,393	(892,747)	(5,751)
Issuance of Series A Preferred Stock (95 shares)	95	-	\$ 2,588	\$ -	\$ 2,588
Net income (loss) – (Q2 - Q4 2025)	-	-	\$ -	\$ (43,629)	\$ (43,629)
Balance, December 31, 2025	95	55,602,852	833,981	(936,376)	(46,792)
Net loss – (Q1 2026)	-	-	\$ -	\$ (7,444)	\$ (7,444)
Balance, March 31, 2026	95	55,602,852	833,981	(943,820)	(54,236)

Waypoint Biomedical Holdings, Inc.
March 31, 2026 and 2025
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

Nature of Operations

Waypoint Biomedical Holdings, Inc. (the “Company”) is a Nevada corporation whose common stock is quoted on the OTC Markets under the symbol WYPH. During the period ended March 31, 2026, the Company incurred operating expenses in connection with regulatory compliance, corporate maintenance, and efforts to maintain public company status. The Company did not generate revenue during the period.

Basis of Accounting

The Company maintains its books and records on the accrual basis of accounting and the financial statements are prepared in accordance with accounting principles generally accepted in the United States of America and are presented for purposes of OTC Markets disclosure.

Note 2 – Operating Expenses

During the period ended March 31, 2026, the Company incurred operating expenses totaling \$7,444, primarily related to professional services, regulatory fees, transfer agent services, travel, and general corporate expenses.

Note 3 – Common Stock

As of March 31, 2026, the Company had 55,602,852 shares of common stock issued and outstanding.

Waypoint Biomedical Holdings, Inc.
March 31, 2026 and 2025
Notes to Financial Statements (continued)

Note 4 – Preferred Stock

As of March 31, 2026, the Company had 95 shares of Special 2020 Series A Preferred Stock issued and outstanding.

Note 5 – Related Party Payable

As of March 31, 2026, the Company had a related party payable of \$1,816, unchanged from prior periods. The payable is unsecured, non-interest bearing, and due on demand.

Note 6 – Income Taxes

The Company has incurred net operating losses for tax purposes. Deferred tax assets associated with these losses are fully offset by a valuation allowance. Accordingly, no deferred tax assets or liabilities were recognized.

Note 7 – Subsequent Events

Management evaluated subsequent events through May 5, 2026, the date these financial statements were available to be issued and determined that no events occurred requiring disclosure.